



CORPORATION SERVICE COMPANY

RECORDATION NO 26998 FILED

JUN 08 '07

2-48 PM

SURFACE TRANSPORTATION BOARD

May 23, 2007

Karen January
Surface Transportation Board
Recordation Office
395 East Street SW
Washington, DC 20423
202-245-0401

RE: 935564-005

Dear Karen:

Please process the enclosed documents for the service indicated below:

COMMIT DATE: 06/15/2007

PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

PRIMARY STB Filing

A check is enclosed in the amount of \$35.00 to: Surface Transportation Board

Mailing instructions:

Forward the acknowledgement to our office. Appropriate FedEx envelopes have been provided for your use.

Special instructions:

Lessee:

CIMENT QUEBEC INC
145 CENTENAIRE BLVD.
STE PASILE, QC G0A3G0

Lessor:

The CIT Group/Equipment Financing, Inc.
30 S WACKER DRIVE
STE 3000
CHICAGO, IL 60606

Thank you for your assistance in this matter.

Sincerely,

Beth Poani 1-800-995-5071 ext. 3753

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 23rd day of January, 2007, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 30 South Wacker Drive, Suite 3000, Chicago, Illinois 60606 (the "Lessor"), and CIMENT QUEBEC, INC., a _____ corporation, with an address at 145 Centenaire Blvd., St. Basile, QC G0A 3G0 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of January 23, 2007, covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: [Signature]
Name: Jeffrey T. Lytle
Title: SVP Leasing

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

CIMENT QUEBEC, INC.

By: [Signature]
Name: JEAN LEBLANC
Title: Director Logistics

Schedule A

Number of Cars

Equipment Description

70 3,281 C.F. covered hopper car with gravity gates and round hatches

1	NRLX	34026	53	NRLX	34115
2	NRLX	34027	54	NRLX	34116
3	NRLX	34038	55	NRLX	34117
4	NRLX	34039	56	NRLX	34118
5	NRLX	34040	57	NRLX	34119
6	NRLX	34041	58	NRLX	34151
7	NRLX	34042	59	NRLX	34152
8	NRLX	34047	60	NRLX	34153
9	NRLX	34051	61	NRLX	34154
10	NRLX	34054	62	NRLX	34155
11	NRLX	34064	63	NRLX	34156
12	NRLX	34066	64	NRLX	34157
13	NRLX	34068	65	NRLX	34159
14	NRLX	34069	66	NRLX	34160
15	NRLX	34070	67	NRLX	34162
16	NRLX	34071	68	NRLX	34163
17	NRLX	34073	69	NRLX	34164
18	NRLX	34074	70	NRLX	34165
19	NRLX	34075			
20	NRLX	34077			
21	NRLX	34080			
22	NRLX	34081			
23	NRLX	34082			
24	NRLX	34083			
25	NRLX	34084			
26	NRLX	34085			
27	NRLX	34086			
28	NRLX	34087			
29	NRLX	34088			
30	NRLX	34090			
31	NRLX	34091			
32	NRLX	34092			
33	NRLX	34093			
34	NRLX	34094			
35	NRLX	34095			
36	NRLX	34096			
37	NRLX	34097			
38	NRLX	34098			
39	NRLX	34099			
40	NRLX	34101			
41	NRLX	34103			
42	NRLX	34104			
43	NRLX	34105			
44	NRLX	34106			
45	NRLX	34107			
46	NRLX	34108			
47	NRLX	34109			
48	NRLX	34110			
49	NRLX	34111			
50	NRLX	34112			
51	NRLX	34113			
52	NRLX	34114			